



Trustees' Financial Summary

FY2008-09

Submit ID: 0785-78137326

43 Roosevelt County
0785 Bainville K-12 Schools

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Thale Ludwick

Phone #: (406) 769-2321

(Signature)

(Date)

Chair, Board of Trustees: Dennis Nelson

(Signature)

(Date)

County Superintendent: Pat Stennes

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY09 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
109	Interest Oil/	LOCAL	4307850109	
144	Title II, Part D, Ed Technology	FEDERAL	4307856006	84.318
164	Title IV, Part A, Safe & Drug-Free	FEDERAL	43307851606	84.186A
209	Vo Ed Carl Perkins Basic Grant	FEDERAL	430785390	84.048A
310	Agriculture	STATE	430785310	
314	Title I Improving Basic Programs	FEDERAL	4207858108	84.010A
368	KEDS	STATE	430785368	
390	Vo Ed All Career & Tech Ed Programs	STATE	430785390	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	41207854106	84.358A
435	Title V, Part A, Innovative Programs	FEDERAL	430785435	84.298
604	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	43107851406	84.367
609	Vo Ed Business/Marketing	STATE	0785390	State
709	weatherization oto	STATE	430785364	
809	OTO Indian Ed	STATE	430785365	
910	Budget Amendment			
911	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	288,311.35	184,487.83	41,397.37	15,214.90
02	Taxes Receivable - Real and Personal (120-149)	16,756.92	11,530.59		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	30,127.30			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	335,195.57	196,018.42	41,397.37	15,214.90
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	46,884.22	11,530.59		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	46,884.22	11,530.59		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	267,828.53	221,509.07		
48	Fund Balance for Budget (961-970)	20,482.82	-37,021.24	41,397.37	15,214.90
52	TOTAL FUND BALANCE/EQUITY	288,311.35	184,487.83	41,397.37	15,214.90
53	TOTAL LIABILITIES AND FUND BALANCE	335,195.57	196,018.42	41,397.37	15,214.90



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,972.23	403,226.32	81,974.65
02	Taxes Receivable - Real and Personal (120-149)				350.20
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		2,972.23	403,226.32	82,324.85
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				350.20
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				350.20
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		2,972.23	403,226.32	81,974.65
52	TOTAL FUND BALANCE/EQUITY		2,972.23	403,226.32	81,974.65
53	TOTAL LIABILITIES AND FUND BALANCE		2,972.23	403,226.32	82,324.85



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	957.98		18,622.71	4,496.94
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	880.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,837.98		18,622.71	4,496.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	880.00			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	880.00			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	957.98		18,622.71	4,496.94
52	TOTAL FUND BALANCE/EQUITY	957.98		18,622.71	4,496.94
53	TOTAL LIABILITIES AND FUND BALANCE	1,837.98		18,622.71	4,496.94



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	164,727.69	184,721.66		
02	Taxes Receivable - Real and Personal (120-149)	2,412.41			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	167,140.10	184,721.66		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,412.41			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,412.41			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	164,727.69	184,721.66		
52	TOTAL FUND BALANCE/EQUITY	164,727.69	184,721.66		
53	TOTAL LIABILITIES AND FUND BALANCE	167,140.10	184,721.66		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		161,046.07		
02	Taxes Receivable - Real and Personal (120-149)		5,186.40		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		166,232.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		5,186.40		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		5,186.40		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)		161,046.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		161,046.07		
53	TOTAL LIABILITIES AND FUND BALANCE		166,232.47		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.21		17,346.79	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	66.21		17,346.79	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	66.21		17,346.79	
52	TOTAL FUND BALANCE/EQUITY	66.21		17,346.79	
53	TOTAL LIABILITIES AND FUND BALANCE	66.21		17,346.79	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	52,611.34	50,397.31		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	52,611.34	50,397.31		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	52,611.34	50,397.31		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	52,611.34	50,397.31		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	52,611.34	50,397.31		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	213,899.07	148,324.28
1330 Tuition from Schl Dists Outside State	27,544.36	8,312.50
1510 Interest Earnings	9,916.96	5,121.09
1900 Other Revenue from Local Sources	4,837.18	12,999.50
3110 Direct State Aid	345,039.93	391,993.43
3111 Quality Educator	48,059.88	48,550.32
3112 At Risk Student	3,115.36	3,253.37
3113 Indian Education For All	1,795.20	2,121.60
3114 American Indian Achievement Gap	1,200.00	1,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	18,772.93	18,057.51
3444 State School Block Grant	13,165.26	13,265.32
3445 State Combined Fund School Block Grant	1.91	1.92
3460 Montana Oil and Gas Tax	745,407.67	1,055,327.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,432,755.71	1,708,728.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
170 Distance Learning		
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	7,060.01
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	546,157.96	696,602.62
2XX Personal Services - Employee Benefits	65,536.10	79,721.35
5XX Other Purchased Services	2,784.01	5,219.21
6XX Supplies and Materials	4,636.52	18,511.95
21XX Support Services - Students		
1XX Personal Services - Salaries	26,070.00	27,115.08
2XX Personal Services - Employee Benefits	5,926.66	6,698.88
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	6,920.00
2XX Personal Services - Employee Benefits	0.00	168.36
6XX Supplies and Materials	0.00	2,050.80
222X Educational Media Services		
1XX Personal Services - Salaries	6,890.00	0.00
2XX Personal Services - Employee Benefits	152.19	0.00
5XX Other Purchased Services	4,308.05	0.00
6XX Supplies and Materials	721.16	0.00
23XX Support Services - General Administration		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	93,171.72	91,263.86
			2XX Personal Services - Employee Benefits	9,714.07	14,325.38
			3XX Purchased Professional and Technical Services	9,246.82	13,759.09
			5XX Other Purchased Services	18,125.02	12,323.69
			6XX Supplies and Materials	9,598.64	9,562.83
			810 Dues and Fees	5,569.86	7,119.89
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	8,665.56	0.00
			2XX Personal Services - Employee Benefits	191.41	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	36,667.27	36,843.87
			2XX Personal Services - Employee Benefits	809.94	896.38
			5XX Other Purchased Services	4,424.44	10,243.22
			810 Dues and Fees	1,052.50	3,036.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	83,790.90	100,955.07
			2XX Personal Services - Employee Benefits	1,850.86	2,456.16
			3XX Purchased Professional and Technical Services	3,554.53	6,780.92
			4XX Purchased Property Services	1,387.14	5,286.51
			5XX Other Purchased Services	26,704.00	11,853.92
			6XX Supplies and Materials	10,152.16	23,633.69
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,606.55	40,162.53
			2XX Personal Services - Employee Benefits	4,659.54	977.13
			5XX Other Purchased Services	1,332.67	0.00
			6XX Supplies and Materials	370.13	2,981.50
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Coopera	2,643.32	1,700.90
	365 OTO Indian Education for All				
		1XXX Instruction			
			810 Dues and Fees	0.00	2,121.60
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	56,645.18	57,673.50
			2XX Personal Services - Employee Benefits	5,367.24	5,687.15
			5XX Other Purchased Services	4,615.93	6,011.40
			6XX Supplies and Materials	6,539.95	5,443.55
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	4,943.75	3,050.62



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43 Roosevelt County
0785 Bainville K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	109.20	74.21
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	4,669.03	2,969.91
			2XX Personal Services - Employee Benefits	422.24	72.26
			5XX Other Purchased Services	7,599.70	16,611.86
			6XX Supplies and Materials	2,893.51	4,189.50
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	8,130.41	9,911.62
			2XX Personal Services - Employee Benefits	179.59	241.14
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	31,934.53	32,657.17
			2XX Personal Services - Employee Benefits	705.40	794.52
			5XX Other Purchased Services	13,184.53	12,717.77
			6XX Supplies and Materials	1,845.17	6,128.92
			810 Dues and Fees	5,639.00	4,251.22
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	38,205.53	37,542.42
			2XX Personal Services - Employee Benefits	843.95	913.39
			6XX Supplies and Materials	28,846.45	42,489.35
	910	Budget Amendment			
		1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			6XX Supplies and Materials	89,338.00	112,501.11
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	120,408.15	155,327.42
		910 Subtotal		209,746.15	267,828.53
		Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		1,454,538.14	1,765,612.41



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						287,113.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,708,728.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,765,612.41	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	267,828.53	Less Last Year	209,746.15	(4b)		58,082.38	
						58,082.38	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						288,311.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	5,775.56	86,631.91
1510 Interest Earnings	1,034.44	405.74
1900 Other Revenue from Local Sources	2,501.25	278.64
2220 County On-Schedule Trans Reimb	32,500.00	35,000.00
3210 State On-Schedule Trans Reimb	29,164.06	33,584.40
3444 State School Block Grant	159.21	160.42
3460 Montana Oil and Gas Tax	29,767.02	258,705.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	100,901.54	414,766.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	78,094.16	87,128.00
4XX Purchased Property Services	18,109.95	17,920.05
6XX Supplies and Materials	42,348.08	53,923.47
7XX Property and Equipment Acquisition	0.00	78,225.00
910 Budget Amendment		
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	141,509.07
7XX Property and Equipment Acquisition	0.00	80,000.00
910 Subtotal	0.00	221,509.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	138,552.19	458,705.59



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43 Roosevelt County
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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						6,917.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						414,766.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						458,705.59	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	221,509.07	Less Last Year	0.00	(4b)		221,509.07	
						221,509.07	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						184,487.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,808.60	656.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,808.60	656.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	4,796.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,796.11	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	40,740.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		656.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,397.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1611 National School Lunch Program	13,093.75	13,620.00
1900 Other Revenue from Local Sources	192.00	3,203.52
4550 Federal Child Nutrition	24,168.80	24,896.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	37,454.55	41,719.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	1,012.74	0.00
5XX Other Purchased Services	0.00	62.00
6XX Supplies and Materials	32,102.23	36,718.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	33,114.97	36,780.06

Schedule Of Changes Worksheet

Beginning Fund Balance	10,275.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,719.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,780.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,214.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	808.03	125.33
2240 County Retirement Distribution	130,739.27	168,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	131,547.30	168,625.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	77,208.11	100,542.21
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	3,685.41	3,763.27
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	0.00	960.42
222X Educational Media Services		
2XX Personal Services - Employee Benefits	974.01	0.00
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	13,171.30	12,666.39
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1,225.01	0.00
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	5,183.50	5,113.51
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	11,845.18	14,011.42
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	11,039.85	12,092.38
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,478.53	11,180.85
390 State Career & Technical Ed Entitlement - Undistributed		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,007.70	8,004.43
650 Adult Basic Education/GED Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	229.01	462.17
710 School Sponsored Extracurricular Activities		
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	698.88	423.39
34XX Extracurricular - Activities		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	660.04	412.19
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	1,149.36	1,375.62
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	4,514.45	4,532.43
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	5,544.13	5,210.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				148,614.47	180,751.14

Schedule Of Changes Worksheet

Beginning Fund Balance					15,098.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					168,625.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					180,751.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,972.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2009 Value
109 Interest Oil/	
1510 Interest Earnings	6,798.72
209 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,513.00
310 Agriculture	
3900 State Career & Technical Ed Entitlement	2,667.00
314 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	27,691.00
368 KEDS	
3680 K-12 Education Data Systems	357.30
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,184.29
435 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	10,848.00
809 OTO Indian Ed	
3650 OTO Indian Education for All	1,211.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	54,270.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
209 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	902.00
6XX Supplies and Materials	611.00
209 Subtotal	1,513.00
310 Agriculture	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	2,667.00
314 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	15,815.01
2XX Personal Services - Employee Benefits	2,247.32
6XX Supplies and Materials	9,179.79
21XX Support Services - Students	



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
314 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
21XX Support Services - Students	
6XX Supplies and Materials	448.88
	27,691.00
314 Subtotal	
412 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,500.00
5XX Other Purchased Services	250.00
6XX Supplies and Materials	1,434.29
	3,184.29
412 Subtotal	
435 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	5,595.27
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	5,252.73
	10,848.00
435 Subtotal	
709 weatherization oto	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	14,393.00
809 OTO Indian Ed	
365 OTO Indian Education for All	
1XXX Instruction	
6XX Supplies and Materials	3,856.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	64,152.72



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						413,108.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,270.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,152.72	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						403,226.32	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
109 Interest Oil/	6,798.72	0.00	6,798.72
209 Vo Ed Carl Perkins Basic Grant	1,513.00	1,513.00	0.00
310 Agriculture	2,667.00	2,667.00	0.00
314 Title I Improving Basic Programs	27,691.00	27,691.00	0.00
368 KEDS	357.30	0.00	357.30
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,184.29	3,184.29	0.00
435 Title V, Part A, Innovative Programs	10,848.00	10,848.00	0.00
709 weatherization oto	0.00	14,393.00	-14,393.00
809 OTO Indian Ed	1,211.51	3,856.43	-2,644.92
Total	<u>54,270.82</u>	<u>64,152.72</u>	<u>-9,881.90</u>



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	5,477.53	3,167.71
1510 Interest Earnings	2,267.47	1,262.60
1900 Other Revenue from Local Sources	0.00	75.00
3460 Montana Oil and Gas Tax	26,432.68	24,761.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	34,177.68	29,266.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
650 Adult Basic Education/GED Programs		
1XXX Instruction		
1XX Personal Services - Salaries	1,620.00	3,330.00
5XX Other Purchased Services	0.00	1,778.00
6XX Supplies and Materials	0.00	5,955.29
810 Dues and Fees	3,520.00	8,409.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,140.00	19,472.30

Schedule Of Changes Worksheet

Beginning Fund Balance	72,180.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,266.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,472.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	81,974.65	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1982 Summer Session - Driver's Education Fees	0.00	800.00
3260 State Driver's Education Reimbursement	985.58	115.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	985.58	915.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
180 Summer School		
1XXX Instruction		
4XX Purchased Property Services	117.54	75.00
5XX Other Purchased Services	671.30	515.70
6XX Supplies and Materials	0.00	508.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	788.84	1,099.69

Schedule Of Changes Worksheet

Beginning Fund Balance	1,142.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	915.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,099.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	957.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	0.00	107.27
1900 Other Revenue from Local Sources	0.00	14,700.00
1910 Rentals	5,350.00	11,895.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,350.00	26,702.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	7,232.32
6XX Supplies and Materials	1,256.77	6,197.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,256.77	13,429.94

Schedule Of Changes Worksheet

Beginning Fund Balance	5,349.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,702.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,429.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,622.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	166.80	65.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	166.80	65.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,431.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,496.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	19,723.75	20,126.11
1510 Interest Earnings	4,684.72	2,523.79
1900 Other Revenue from Local Sources	285.00	0.00
3281 State Technology Aid	828.43	1,973.16
3460 Montana Oil and Gas Tax	86,107.69	115,251.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	111,629.59	139,874.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	38,633.92	21,282.00
6XX Supplies and Materials	16,881.97	44,390.36
7XX Property and Equipment Acquisition	55,824.50	52,609.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	111,340.39	118,282.05

Schedule Of Changes Worksheet

Beginning Fund Balance	143,135.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	139,874.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,282.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	164,727.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	9,147.56	3,058.94
1900 Other Revenue from Local Sources	0.00	100,782.00
3460 Montana Oil and Gas Tax	180,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	189,147.56	103,840.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	27,824.15
3XX Purchased Professional and Technical Services	93,731.01	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	78,342.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	93,731.01	106,166.15

Schedule Of Changes Worksheet

Beginning Fund Balance	187,046.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	103,840.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,166.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	184,721.66	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	42,424.10	43,270.72
1510 Interest Earnings	7,992.75	936.39
3460 Montana Oil and Gas Tax	185,233.51	247,838.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	235,650.36	292,046.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
7XX Property and Equipment Acquisition	0.00	1,449.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	1,675.00	13,066.06
4XX Purchased Property Services	280,261.01	238,679.61
6XX Supplies and Materials	0.00	4,112.84
7XX Property and Equipment Acquisition	10,698.60	0.00
4XXX Facilities Acquisition and Construction Services		
3XX Purchased Professional and Technical Services	1,911.00	0.00
6XX Supplies and Materials	10,130.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	304,675.72	257,307.51

Schedule Of Changes Worksheet

Beginning Fund Balance	126,307.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	292,046.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	257,307.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	161,046.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		66.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		66.21 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1700 Student Extracurricular Activity Receipts	55,029.07	0.00
1XXX Revenues from Student Activities	0.00	57,301.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	55,029.07	57,301.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	55,628.81	55,576.49
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	55,628.81	55,576.49

Schedule Of Changes Worksheet

Beginning Fund Balance	15,621.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,301.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,576.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,346.79	(5)



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Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	24,606.55	40,162.53
XX	39X 1XXX 112	Certified Teacher Staff Salaries	56,645.18	57,673.50
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	546,157.96	696,602.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,636.73	4,200.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	420.00
XX	XXX 26XX 41X	Energy Utility Services	66,357.26	67,120.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,464.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,464.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,154.24
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,269.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	45,822.06
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2011 Maximum Budget: 100%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	40,162.53	0.00	0.00	0.00
280	1XXX	2XX	977.13	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,981.50	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	1,700.90	0.00	0.00	0.00
Totals			45,822.06	0.00	0.00	45,822.06

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY09.



Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	69,116.50	0.00	0.00	0.00	69,116.50
Buildings	4,388,604.16	0.00	341,362.21	0.00	4,729,966.37
Machinery and Equipment	591,334.42	0.00	172,818.37	0.00	764,152.79
Totals at Historical Cost	5,049,055.08	0.00	514,180.58	0.00	5,563,235.66
Governmental Activities, Capital Assets, net	5,049,055.08	0.00	514,180.58	0.00	5,563,235.66

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2009			

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	63,376.32	0.00	0.00	13,719.77	49,656.55	0.00	49,656.55
Total Governmental Activity Long-Term Liabilities	63,376.32	0.00	0.00	13,719.77	49,656.55	0.00	49,656.55

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.